

UNITED STATES DISTRICT COURT
DISTRICT OF MINNESOTA
Criminal No. 22-61 (KMM)

UNITED STATES OF AMERICA,)
)
Plaintiff,)
v.) **GOVERNMENT'S SUPPLEMENTAL**
) **MEMORANDUM REGARDING**
LARRY WALLACE LINDBERG,) **DEFENDANT'S REQUEST FOR A**
) **NON-CUSTODIAL SENTENCE**
Defendant.)
)

The United States of America, by and through its attorneys, Andrew M. Luger, United States Attorney for the District of Minnesota, and Joseph H. Thompson, Assistant United States Attorney, submits the following supplemental memorandum regarding defendant's request for a non-custodial sentence.

I. BACKGROUND

A. Lindberg's Tax Evasion

Larry Lindberg is the CEO of Midwest Medical Holdings, a medical company based in Mounds View. He and his company owe the IRS more than \$6 million in payroll taxes. The IRS has been attempting to collect on this tax debt for the better part of the last decade. Lindberg has taken steps to evade these efforts by hiding his assets from the IRS. Among other things, he has regularly diverted money from his company to other entities and used it to purchase real estate and other assets, and to fund his personal lifestyle. He also sought to conceal his ownership of assets from the IRS by putting them in the name of his children, including an airplane, airplane hangar, and two vacation homes in Florida.

Lindberg evaded taxes for years. Throughout that time, Lindberg lived an extravagant lifestyle. He is a private pilot and owned multiple airplanes. He regularly traveled internationally to places such as Paris and Dubai. And his credit card statements show he regularly dined at expensive steakhouses. He used company money to fund this lifestyle—diverting company money to pay his credit card bills and other expenses.

Lindberg also used diverted funds to purchase real estate and other assets. In order to conceal his ownership and control over the property from the IRS, he placed real estate and assets in the name of his children. In 2015, for example, Lindberg arranged for his daughter to purchase and serve as the nominal owner of a Florida vacation property in order to hide Lindberg’s ownership and control of the property from the IRS. In 2016, Lindberg purchased a second vacation property in Florida—again in his daughter’s name.

II. LINDBERG’S REQUEST FOR A NON-CUSTODIAL SENTENCE

In July 2022, the parties filed position papers in advance of the sentencing hearing. The government recommended a sentence of 37 months in prison. Dkt. #22. For his part, Lindberg asked that the court impose a non-custodial sentence of home confinement. Lindberg claimed that he was obese and suffered from serious medical and emotional conditions such that a custodial sentence would be “tantamount to a death sentence.” Dkt. #18 at 3. Lindberg submitted a letter from his primary care physician in support of this claim.

In response, the Court ordered the government to submit a supplemental memorandum addressing Lindberg’s claim that the BOP could not provide the

necessary medical care and that a custodial sentence would be inappropriate in light of his medical condition. Dkt. #25. The Court specifically requested that the government provide an affidavit or other report from BOP medical personnel detailing whether the BOP can provide the care needed by Lindberg.

A. The BOP Can Provide Medical Care for Lindberg

The government submitted this question to Dr. Syed Fateh-Hyder, who serves as the Regional Director of the BOP's North Central Regional Office. In that role, he is responsible for overseeing the delivery of medical care at the institutions, medical referral centers, and community corrections centers within the BOP's North Central Region.

Dr. Fateh-Hyder reviewed Lindberg's medical records as well as the letter from Lindberg's primary care physician. In his opinion, attached as Exhibit A, "all of Mr. Lindberg's conditions can be properly managed while he is incarcerated with the BOP." Dr. Fateh-Hyder explained that Lindberg would most likely be designated as CARE Level 3 and, "as such, he would not require services unique to [BOP] Medical Referral Centers." Exhibit A at 3. Dr. Fateh-Hyder's letter further details the type of treatment options that are available in the BOP.

In a separate email, a BOP attorney explained that the BOP currently has 17 facilities offering CARES Level 3 treatment, including FMC Rochester and MCFP Springfield.

B. Lindberg's Health Claims are Belied by his Extensive Travel

In addition to Dr. Fateh-Hyder's assurances that the BOP can provide medically appropriate treatment for Lindberg, the government would be remiss if it

did not bring to the Court's attention that Lindberg's health claims appear to be belied by his own actions over the past year. Despite his claims of poor health, Lindberg continues to travel extensively. Travel records show that he travelled out of state by airplane at least ten times, including trips to New York, Chicago, and Florida in the first eight months of 2022.

Departure Date	Return Date	Destination
December 30, 2021	January 3, 2022	New York, New York
January 6	January 11	Tampa, Florida
January 14	January 18	Tampa, Florida
February 3	February 8	Tampa, Florida
February 24	February 27	Chicago, Illinois
March 16	March 22	Fort Lauderdale, Florida
April 1	April 6	Fort Lauderdale, Florida
June 17	June 19	Chicago, Illinois
June 30	July 5	New York, New York
August 4	August 7	New York, New York

Lindberg's extensive travel during the Covid-19 pandemic seems inconsistent with his claim that he is suffering from such extreme medical issues. Furthermore, Lindberg continued to travel even after obtaining a letter from his primary care physician in May stating that failure to maintain "immediate access to hospital level treatment . . . would likely result in his death," and telling the Court in July that a custodial sentence "would be tantamount to a death sentence."

III. CONCLUSION

For the reasons set forth above, the government respectfully requests that the Court impose a sentence of 37 months in prison.

Respectfully Submitted,

Dated: November 15, 2022

ANDREW M. LUGER
United States Attorney

BY: /s/ Joseph H. Thompson
JOSEPH H. THOMPSON
Assistant U.S. Attorney